

**ABSTRACT OF THE DISCLOSURE**

5 An oral dosage form of morphine is formulated by powder-layering an homogeneous mixture of morphine sulfate and hydrous lactose impalpable onto inert beads to obtain a multiparticulate product. A plurality of the powder-layered beads may be administered either in immediate release form or in an extended release form by coating with a hydrophobic material. In addition, multi-particulate oral dosage forms containing therapeutically effective agents containing a plurality of pharmaceutically acceptable inert beads powder-layered with homogeneous mixture of a therapeutically effective agent and hydrous lactose impalpable are also disclosed. 10 A method of preparing the dosage forms as well as a method preparing spheroids containing the homogeneous mixture of therapeutically effective agent and hydrous lactose impalpable are also disclosed.